

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 100 Section 100.9050</b>	<b>Uncollectible Delinquent Debt-Emergency</b>
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**TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 100  
INCOME TAX**

**100.9050 Uncollectible Delinquent Debt  
EMERGENCY**

*The Bureau may deem debt uncollectible by the Bureau, and return uncollectible delinquent debt to the referring agency. [30 ILCS 210/10(d)]*

- a) The Bureau may deem delinquent debt uncollectible when it has exhausted all reasonable collection efforts. Specific collection procedures may vary by agency and with the size and nature of the debt. Prior to deeming any delinquent debt uncollectible, the Bureau shall document efforts to accomplish the following collection objectives:
  - 1) Confirm the current location of the debtor.
  - 2) Locate evidence of the debtor's assets.
  - 3) Use all available collections tools to collect the delinquent debt.
- b) The Bureau shall maintain documentation of the efforts undertaken to collect the delinquent debt and the results of the efforts. Delinquent debt shall be returned to the referring Agency only after the Bureau has exhausted all reasonable collection efforts.

(Source: Added by emergency rulemaking at 27 Ill. Reg. 18464 effective November 20, 2003, for a maximum of 150 days)